



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MR. DARIN C. WESTOVER of
(Person responsible for accounts)

_____, RIB MOUNTAIN SANITARY DISTRICT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	05/03/2004
(Signature of person responsible for accounts)	(Date)

DIRECTOR OF PUBLIC WORKS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SANITARY DISTRICT

Utility Address: 5703 LILAC AVENUE
WAUSAU, WI 54401

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISTRICT
5703 LILAC AVE.
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 55467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millew@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: EDWIN ABENDROTH

Title: PRESIDENT

Office Address:
5703 LILAC AVE
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BILL MILLER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** millerw@schencksolutions.com**Date of most recent audit report:** 1/28/2004**Period covered by most recent audit:** 1/01/03 TO 12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** RIB MOUNTAIN SANITARY DISTRICT

5703 LILAC AVE

WAUSAU, WI 54401

Telephone: (715) 359 - 6177**Fax Number:** (715) 359 - 3364**E-mail Address:**

Name of utility commission/committee: RIB MOUNTAIN SANITARY DISTRICT

Names of members of utility commission/committee:

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	739,729	700,521	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	315,588	290,362	2
Depreciation Expense (403)	56,001	182,705	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	13,731	13,211	5
Total Operating Expenses	385,320	486,278	
Net Operating Income	354,409	214,243	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	354,409	214,243	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(255,552)	(373,507)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	140,358	150,190	10
Miscellaneous Nonoperating Income (421)	16,479,721	642,212	11
Total Other Income	16,364,527	418,895	
Total Income	16,718,936	633,138	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	295,400	182	13
Total Miscellaneous Income Deductions	295,400	182	
Income Before Interest Charges	16,423,536	632,956	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,989	59,547	14
Amortization of Debt Discount and Expense (428)	22,610	22,610	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	60,599	82,157	
Net Income	16,362,937	550,799	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,430,653	1,879,854	20
Balance Transferred from Income (433)	16,362,937	550,799	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	18,793,590	2,430,653	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	739,729		739,729	1
Total (Acct. 400):	739,729	0	739,729	
Operation and Maintenance Expense (401-402):				
Derived	315,588		315,588	2
Total (Acct. 401-402):	315,588	0	315,588	
Depreciation Expense (403):				
Derived	56,001		56,001	3
Total (Acct. 403):	56,001	0	56,001	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	13,731		13,731	5
Total (Acct. 408):	13,731	0	13,731	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	354,409	0	354,409	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

SEWER DEPT OPERATING LOSS	(255,552)		(255,552)	9
Total (Acct. 417):	(255,552)	0	(255,552)	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	140,358	0	140,358 11
Total (Acct. 419):	140,358	0	140,358
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		6,818,242	6,818,242 12
NEW CONTRIBUTED PLANT-WATER	0	152,178	152,178 13
NEW CONTRIBUTED PLANT-SEWER	0	168,260	168,260 14
CONTRIBUTED PLANT-SEWER	0	9,103,336	9,103,336 15
PROPERTY TAX LEVY	233,600	0	233,600 16
OTHR MISCELLANEOUS	4,105	0	4,105 17
Total (Acct. 421):	237,705	16,242,016	16,479,721
TOTAL OTHER INCOME:	122,511	16,242,016	16,364,527

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 18
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		130,200	130,200 19
DEPREC EXPENSE ON CONTRIBUTED PLANT-SEWER	220	164,980	165,200 20
Total (Acct. 426):	220	295,180	295,400
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	220	295,180	295,400

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	37,989		37,989 21
Total (Acct. 427):	37,989	0	37,989
Amortization of Debt Discount and Expense (428):			
ON UTILITY LONG-TERM DEBT	22,610		22,610 22
Total (Acct. 428):	22,610	0	22,610
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	60,599	0	60,599
NET INCOME:	416,101	15,946,836	16,362,937
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,430,653	0	2,430,653 27
Total (Acct. 216):	2,430,653	0	2,430,653
Balance Transferred from Income (433):			
Derived	416,101	15,946,836	16,362,937 28
Total (Acct. 433):	416,101	15,946,836	16,362,937
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,846,754	15,946,836	18,793,590

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	739,729	0	0	0	739,729	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	739,729	0	0	0	739,729	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	114,120		114,120	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	65,670		65,670	5
Merchandising and jobbing	70		70	6
Other nonutility expenses			0	7
Water utility plant accounts	31,541		31,541	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	7,164		7,164	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	218,565	0	218,565	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,195,854	11,945,972	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,733,453	2,680,802	2
Net Utility Plant	7,462,401	9,265,170	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,241,176	14,056,076	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,520,363	3,414,714	4
Net Nonutility Property	7,720,813	10,641,362	
Investment in Municipality (123)	0	0	5
Other Investments (124)	152,853	229,973	6
Special Funds (125)	2,394,283	2,708,914	7
Total Other Property and Investments	10,267,949	13,580,249	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,250,366	929,135	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	110,345	104,158	11
Other Accounts Receivable (143)	46,421	40,339	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	515,068	540,026	14
Materials and Supplies (150)	21,296	19,966	15
Prepayments (165)	801	853	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,944,297	1,634,477	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,587	45,197	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	22,587	45,197	
Total Assets and Other Debits	19,697,234	24,525,093	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	18,793,590	2,430,653	23
Total Proprietary Capital	18,793,590	2,430,653	
LONG-TERM DEBT			
Bonds (221)	440,000	930,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	440,000	930,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	60,696	53,972	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,225	10,921	32
Other Current and Accrued Liabilities (238)	1,188	712	33
Total Current and Accrued Liabilities	67,109	65,605	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	396,535	394,062	36
Total Deferred Credits	396,535	394,062	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	20,704,773	41
Total Liabilities and Other Credits	19,697,234	24,525,093	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,945,972	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,260,054	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,816,960	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	118,840				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	12,195,854	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,756,713	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,976,740	0	0	0	13
Total Accumulated Provision	4,733,453	0	0	0	
Net Utility Plant	7,462,401	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,680,802				2,680,802	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,001				56,001	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,365				7,365	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
50% on other common plant	15,481				15,481	12
Total credits	78,847	0	0	0	78,847	13
Debits during year						14
Book cost of plant retired	2,936				2,936	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,936	0	0	0	2,936	19
Balance end of year (110.1)	2,756,713	0	0	0	2,756,713	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	130,200				130,200	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,846,540				1,846,540	10
Total credits	1,976,740	0	0	0	1,976,740	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	1,976,740	0	0	0	1,976,740	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	14,056,076	200,100	15,000	14,241,176	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	14,056,076	200,100	15,000	14,241,176	
Less accum. prov. depr. & amort. (122)	3,414,714	3,105,649		6,520,363	3
Net Nonutility Property	10,641,362	(2,905,549)	15,000	7,720,813	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,176	10,858	2
Sewer utility	9,120	9,108	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	21,296	19,966	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REFUNDING BOND	22,610	428	22,587	1
Total			22,587	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. BOND	02/01/1994	10/01/2004	4.75%	440,000	1
Total Bonds (Account 221):				440,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,731	2
Charged electric department expense		3
Charged sewer department expense	5,279	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,010	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	18,203	7
PSC Remainder Assessment	807	8
Other (explain):		
NONE		9
Total payments and other debits	19,010	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
G.O. BOND-94	10,921	37,989	43,685	5,225	2
Subtotal	10,921	37,989	43,685	5,225	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,921	37,989	43,685	5,225	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - WATER	72,318	2
SPECIAL ASSESSMENTS - SEWER	80,535	3
Total (Acct. 124):	152,853	
Special Funds (125):		
DEBT SERVICE	247,155	4
G.O. TAX LEVY	5,897	5
DEPRECIATION FUND	2,141,231	6
Total (Acct. 125):	2,394,283	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,345	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	110,345	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	38,198	12
Merchandising, jobbing and contract work		13
Other (specify):		
WATER MISC	463	14
SEWER MISC	7,760	15
Total (Acct. 143):	46,421	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLLS	76,627	16
TAX LEVY- -FOR NEXT OP YEAR	233,600	17
PUBLIC FIRE PROTECTION- -FOR NEXT OP YEAR	162,835	18
DELINQUENT UTILITY BILLS	42,006	19
Total (Acct. 145):	515,068	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID OPERATING EXP	801	20
Total (Acct. 165):	801	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
TAX LEVY	233,600	24
PUBLIC FIRE PROTECTION	162,935	25
Total (Acct. 253):	396,535	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,160,704	0	0	0	3,160,704	1
Materials and Supplies	11,517	0	0	0	11,517	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,718,757	0	0	0	2,718,757	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	453,464	0	0	0	453,464	
Net Operating Income	354,409	0	0	0	354,409	7
Net Operating Income as a percent of						
Average Net Rate Base	78.16%	N/A	N/A	N/A	78.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,664,782	0	0	12,039,991	0	20,704,773	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	8,664,782			12,039,991		20,704,773	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	726,339	683,406	1
Total Sales of Water	726,339	683,406	
Other Operating Revenues			
Forfeited Discounts (470)	6,825	8,505	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,565	8,610	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	13,390	17,115	
Total Operating Revenues	739,729	700,521	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	5,510	4,124	8
Pumping Expenses (620-625)	26,696	23,320	9
Water Treatment Expenses (630-635)	48,567	40,000	10
Transmission and Distribution Expenses (640-655)	60,930	59,518	11
Customer Accounts Expenses (901-904)	21,374	19,556	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	152,511	143,844	14
Total Operation and Maintenance Expenses	315,588	290,362	
Other Operating Expenses			
Depreciation Expense (403)	56,001	182,705	15
Amortization Expense (404-407)		0	16
Taxes (408)	13,731	13,211	17
Total Other Operating Expenses	69,732	195,916	
Total Operating Expenses	385,320	486,278	
NET OPERATING INCOME	354,409	214,243	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	15	186	332	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	15	186	332	
Metered Sales to General Customers (461)				
Residential	2,098	139,872	447,564	4
Commercial	169	48,110	98,734	5
Industrial				6
Total Metered Sales to General Customers (461)	2,267	187,982	546,298	
Private Fire Protection Service (462)	19		11,523	7
Public Fire Protection Service (463)	1		160,462	8
Other Sales to Public Authorities (464)	10	3,323	7,724	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,312	191,491	726,339	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	160,462	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	160,462	
Forfeited Discounts (470):		
Customer late payment charges	6,825	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,825	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,565	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,565	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	5,510	4,124	4
Total Source of Supply Expenses	5,510	4,124	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	23,685	20,488	7
Operation Supplies and Expenses (623)	140	0	8
Maintenance of Pumping Plant (625)	2,871	2,832	9
Total Pumping Expenses	26,696	23,320	
WATER TREATMENT EXPENSES			
Operation Labor (630)	15,376	13,677	10
Chemicals (631)	29,792	24,828	11
Operation Supplies and Expenses (632)	388	997	12
Maintenance of Water Treatment Plant (635)	3,011	498	13
Total Water Treatment Expenses	48,567	40,000	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	2,644	2,245	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,675	3,590	16
Maintenance of Mains (651)	9,070	5,614	17
Maintenance of Services (652)	7,758	6,677	18
Maintenance of Meters (653)	8,901	9,428	19
Maintenance of Hydrants (654)	4,720	3,499	20
Maintenance of Other Plant (655)	26,162	28,465	21
Total Transmission and Distribution Expenses	60,930	59,518	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,477	2,258	22
Accounting and Collecting Labor (902)	14,639	14,406	23
Supplies and Expenses (903)	4,258	2,892	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	21,374	19,556	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,284	53,629	27
Office Supplies and Expenses (921)	12,798	12,072	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,800	6,366	30
Property Insurance (924)	5,932	6,776	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	60,733	52,006	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,448	6,344	35
Transportation Expenses (933)	6,185	3,731	36
Maintenance of General Plant (935)	331	2,920	37
Total Administrative and General Expenses	152,511	143,844	
Total Operation and Maintenance Expenses	315,588	290,362	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		12,924	12,545	3
PSC Remainder Assessment		807	666	4
Other (specify): NONE			0	5
Total tax expense		13,731	13,211	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,905	3,275	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	421,631	3,275	
PUMPING PLANT			
Land and Land Rights (320)	9,023		12
Structures and Improvements (321)	374,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,889		20
Total Pumping Plant	462,696	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	68,460		22
Water Treatment Equipment (332)	664,531		23
Total Water Treatment Plant	732,991	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			174,726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			250,180	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	424,906	
PUMPING PLANT				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)		(303,881)	70,903	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,889	20
Total Pumping Plant	0	(303,881)	158,815	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(68,460)	0	22
Water Treatment Equipment (332)		(499,874)	164,657	23
Total Water Treatment Plant	0	(568,334)	164,657	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	34,945		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	569,273		26
Transmission and Distribution Mains (343)	7,511,441	181,307	27
Fire Mains (344)	0		28
Services (345)	844,454	2,290	29
Meters (346)	253,558	2,033	30
Hydrants (348)	375,270	11,170	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,588,941	196,800	
GENERAL PLANT			
Land and Land Rights (389)	20,355		33
Structures and Improvements (390)	279,009		34
Office Furniture and Equipment (391)	36,716		35
Computer Equipment (391.1)	30,979	1,560	36
Transportation Equipment (392)	65,953		37
Stores Equipment (393)	1,903		38
Tools, Shop and Garage Equipment (394)	25,636		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	57,654		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,673		44
Other Tangible Property (399)	0		45
Total General Plant	519,878	1,560	
Total utility plant in service directly assignable	11,726,137	201,635	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,726,137	201,635	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			34,945	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(405,389)	163,884	26
Transmission and Distribution Mains (343)		(5,895,537)	1,797,211	27
Fire Mains (344)			0	28
Services (345)		(846,744)	0	29
Meters (346)	44		255,547	30
Hydrants (348)		(365,888)	20,552	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	44	(7,513,558)	2,272,139	
GENERAL PLANT				
Land and Land Rights (389)			20,355	33
Structures and Improvements (390)		(279,009)	0	34
Office Furniture and Equipment (391)			36,716	35
Computer Equipment (391.1)	2,892		29,647	36
Transportation Equipment (392)			65,953	37
Stores Equipment (393)			1,903	38
Tools, Shop and Garage Equipment (394)			25,636	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			57,654	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,673	44
Other Tangible Property (399)			0	45
Total General Plant	2,892	(279,009)	239,537	
Total utility plant in service directly assignable	2,936	(8,664,782)	3,260,054	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	2,936	(8,664,782)	3,260,054	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		303,881	303,881	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	303,881	303,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		68,460	68,460	22
Water Treatment Equipment (332)		499,874	499,874	23
Total Water Treatment Plant	0	568,334	568,334	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		151,178	27
Fire Mains (344)			28
Services (345)		1,000	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	152,178	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	152,178	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	152,178	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		405,389	405,389 26
Transmission and Distribution Mains (343)		5,895,537	6,046,715 27
Fire Mains (344)			0 28
Services (345)		846,744	847,744 29
Meters (346)			0 30
Hydrants (348)		365,888	365,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	7,513,558	7,665,736
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		279,009	279,009 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	279,009	279,009
Total utility plant in service directly assignable	0	8,664,782	8,816,960
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	8,664,782	8,816,960

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,238	19,238	1
February			15,531	15,531	2
March			14,883	14,883	3
April			15,418	15,418	4
May			18,167	18,167	5
June			21,392	21,392	6
July			24,497	24,497	7
August			23,232	23,232	8
September			21,333	21,333	9
October			15,620	15,620	10
November			15,639	15,639	11
December			20,832	20,832	12
Total annual pumpage	0	0	225,782	225,782	
Less: Water sold				191,491	13
Volume pumped but not sold				34,291	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				23,528	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				23,528	19
Volume pumped but unaccounted for				10,763	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,560	23
Date of maximum: 12/13/2003					24
Cause of maximum:					25
Water for snow making					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				218	26
Date of minimum: 1/28/2003					27
Total KWH used for pumping for the year				428,080	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3
WELL	4	80	20	500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1986	1986	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			14
Location	5701 LILAC			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TULIP RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
			11
Total capacity in gallons (actual)	450,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	3.000	39	0	0	0	39
P	D	4.000	65	0	0	0	65
P	D	6.000	112,281	225	0	0	112,506
M	D	8.000	1,215	0	0	0	1,215
P	D	8.000	83,869	1,320	0	0	85,189
P	D	10.000	11,886	0	0	0	11,886
M	D	12.000	330	0	0	0	330
P	D	12.000	41,978	3,730	0	0	45,708
M	D	14.000	2,346	0	0	0	2,346
Total Within Municipality			254,009	5,275	0	0	259,284
Total Utility			254,009	5,275	0	0	259,284

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,488	33	0	0	2,521	376	1
M	1.500	50	0	0	0	50	37	2
M	2.000	83	0	0	0	83	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	11	0	0	0	11	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
Total Utility		2,639	33	0	0	2,672	422	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,282	12	2	0	2,292	289	1
1.000	40	0	0	0	40	2	2
1.500	21	3	0	0	24	4	3
2.000	17	0	0	0	17	5	4
3.000	5	0	0	0	5	3	5
4.000	1	0	0	0	1	1	6
Total:	2,366	15	2	0	2,379	304	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,075	105	0	2	0	110	2,292	1
1.000	6	28	0	2	0	4	40	2
1.500	2	17	0	2	0	3	24	3
2.000	0	14	0	3	0	0	17	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,083	169	0	10	0	117	2,379	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	312	7			319	2
Total Fire Hydrants	312	7	0	0	319	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	312
Number of distribution system valves end of year:	763
Number of distribution valves operated during year:	600

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The following accounts transferred balances as of January 1 to CIA financed Plant: 348; 321; 342; 343; 390; 332; 345; 331. These Transfers totalled \$8,664,782

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The following accounts had transfers to them for Jan 1 CIA financed plant which totalled \$8,664,782: 345; 343; 342; 332; 348; 321; 331; 390

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions to mains were either constructed by developer and turned over to utility- -or financed direct and at utility cost.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services additions financed by utility except for one service constructed by property owner.
